

ATTACHMENT 1

Depreciation Data for NF 1018 Reporting **Government-Owned Contractor-Held Property**

NF 1018 Line Item Number/Property Classification Account	a. Useful Life (years)	b. Property Older Than Useful Life (in dollars)	c. Property Younger Than Useful Life (in dollars)
5. Buildings	40		
6. Other Structures & Facilities	15		
7. Leasehold Improvements	15		
9. Equipment:			
5 Year	5		
7 Year	7		
10 Year	10		
15 Year	15		
20 Year	20		
10. Special Test Equipment	7		
11. Special Tooling	7		
12. Agency-Peculiar	15		
Total			

Instructions:

Completion of this chart will provide NASA with data it needs to calculate depreciation for its property, plant and equipment in the custody of contractors to comply with requirements of Statement of Federal Financial Accounting Standard Number 6, *Accounting for Property, Plant and Equipment*. The following instructions shall apply:

- Report amounts for assets with acquisition values equal to or greater than \$100,000 for the Property Classification Accounts shown above.
- Use the useful lives indicated above for Buildings, Other Structures & Facilities, Leasehold Improvements, Special Test Equipment, Special Tooling and Agency-Peculiar property. (Land, Construction in Progress, Material and Contract Work in Process are not depreciated, so no depreciation data is required for those NF 1018 Property Classification Accounts.)
- For Equipment, NF 10 18 line item number 9:
 - Determine what Equipment included in the Balance End of Period, NF 1018 column d.(l), falls into each of the FSC groups shown on the enclosed Federal Supply Classification (FSC) Table.
 - Group the Equipment by Useful Life categories shown on the above chart.
 - Determine what amount of the Equipment in each Useful Life category is older than its FSC Table useful life and what amount is younger than its useful life and enter these amounts in columns b. and c., above, as appropriate, for each of the five Equipment useful life categories (5, 7, 10, 15 and 20 years).
- Column b. will include the dollar value of all property older than the useful life indicated in column a. This amount represents property that is fully depreciated.
- Column c. will include the dollar value of all property younger than the useful life indicated in column a. This amount represents property

ATTACHMENT 2
FSC Table
**(for developing depreciation data for
NF 1018 Line Item #9, Equipment)**

FSC	FSC Group Title	Useful Life
10	Weapons	15
11	Nuclear Ordinance	10
12	Fire Control Equipment	10
13	Ammunition and Explosives	10
14	Guided Missiles	15
15	Aircraft and Airframe Structural Components	20
16	Aircraft Components and Accessories	20
17	Aircraft Launching, Landing, and Ground Handling Equipment	10
18	Space Vehicles	15
19	Ships, Small Craft, Pontoons, and Floating Docks	15
20	Ship and Marine Equipment	15
22	Railway Equipment	7
23	Ground Effects Vehicles, Motor Vehicles, Trailers, and Cycles	10
24	Tractors	10
25	Vehicular Equipment Components	10
26	Tires and Tubes	Material
28	Engines, Turbines and Components	15
29	Engine Accessories	7
30	Mechanical Power Transmission Equipment	15
31	Bearings	Material
32	Woodworking Machinery and Equipment	7
34	Metalworking Machinery	15
35	Service and Trade Equipment	5
36	Special Industry Machinery	10
37	Agricultural Machinery and Equipment	7
38	Construction, Mining, Excavating, and Highway Maintenance Equipment	10
39	Materials Handling Equipment	10
40	Rope, Cable, Chain, and Fittings	Material
41	Refrigeration, Air-Conditioning, and Air Circulating Equipment	7
42	Fire Fighting, Rescue and Safety Equipment	10
43	Pumps and Compressors	10
44	Furnace, Steam Plant, Drying Equipment; and Nuclear Reactors	7
45	Plumbing, Heating, and Sanitation Equipment	10
46	Water Purification and Sewage Treatment Equipment	7

FSC	FSC Title	Useful Life
52	Measuring Tools	7
53	Hardware and Abrasives	Material
54	Prefabricated Structures and Scaffolding	10
55	Lumber, Millwork, Plywood and Veneer	Material
56	Construction and Building Materials	Material
58	Communication, Detection and Coherent Radiation Equipment	10
59	Electrical and Electronic Equipment Components	10
60	Fiber Optics Materials, Components, Assemblies, Accessories	Material
61	Electric Wire and Power and Distribution Equipment	7
62	Lighting Fixtures and Lamps	10
63	Alarm, Signal and Security Detection Systems	5
65	Medical, Dental, and Veterinary Equipment and Supplies	7
66	Instruments and Laboratory Equipment	10
67	Photographic Equipment	10
68	Chemicals and Chemical Products	Material
69	Training Aids and Devices	10
70	General Purpose Automatic Data Processing Equipment (Including Firmware), Software, Supplies and Support Equipment	7
71	Furniture	10
72	Household and Commercial Furnishings and Appliances	5
73	Food Preparation and Serving Equipment	7
74	Office Machines, Text Processing Systems, and Visible Record Equipment	5
75	Office Supplies and Devices	Material
76	Books, Maps and Other Publications	5
77	Musical Instruments, Phonographs, and Home-Type Radios	10
78	Recreational and Athletic Equipment	7
79	Cleaning Equipment and Supplies	Material
80	Brushes, Paints, Sealers and Adhesives	Material
81	Containers, Packaging, and Packing Supplies	10
83	Textiles, Leathers, Furs, Apparel and Shoe Findings, Tents and Flags	5
84	Clothing, Individual Equipment, and Insignia	5
85	Toiletries	Material
87	Agricultural Supplies	Material
88	Live Animals	7
89	Subsistence	Material
91	Fuels, Lubricants, Oils and Waxes	Material
93	Nonmetallic Fabricated Materials	Material
94	Nonmetallic Crude Materials	Material

ATTACHMENT 3

Assets Not In Use (in Plant Clearance Process)
Government-Owned Contractor-Held Property

NF 1018 Line Item Number/Property Classification Account	a. Amount in Plant Clearance Process
4. Land	
5. Buildings	
6. Other Structures & Facilities	
7. Leasehold Improvements	
9. Equipment	
10. Special Test Equipment	
11. Special Tooling	
12. Agency-Peculiar	
Total	

Instructions:

Completion of this chart will provide NASA with the data it needs to properly reflect PP&E not in use, but in the custody of contractors, in its financial statements, to comply with requirements of Statement of Federal Financial Accounting Standard Number 6, *Accounting for Property, Plant and Equipment*. The following instructions shall apply:

1. Include the value of PP&E in the plant clearance process, i.e., after agency screening, in column c., Deletions, and exclude that value from column d.(l), Balance End of Period, on the NF 1018.
2. Enter these amounts as "Assets in Plant Clearance Process" in item 21, line i. of the NF 1018 for the appropriate Property Classification Accounts.
3. Enter these amounts in column a., above, for each of the NF 10 18 Property Classification Accounts on the chart.
4. Total column a.